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硕 士 学 位 论 文

国际税收情报交换中的保密问题研究

Study on the Confidential System of the Tax

Information Exchange

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内 容 摘 要

随着经济全球化发展，许多国家为了谋求税收利益最大化，纷纷降低税负以吸引投资，资本和人才越来越频繁的跨国移动使得国际逃避税成为各国必须面对的一个全球性问题。因此，国际税务合作的必要性与重要性日益凸显，其中取得较大影响和较多共识的是国际税收情报交换合作。税收情报交换合作的重要基础是各国对所交换情报的保密制度。然而，无论是双边还是多边税收协议，由于各国文化传统不同，都未有一个较具体的秘密保护制度。税收协定中的税收情报秘密保护条款的原则性既是情报交换未深入发展的表现，也将阻碍其进一步发展。我国在这方面的相应制度更是远远落后于国际社会的发展。本文试图对税收情报交换的秘密保护做一个初步探索。

本文共分为四章。

第一章主要阐述国际税收情报交换产生的背景、作用和发展概况，厘清国际税收协定关于税收情报保密制度的概念与作用。第二章分析国内信息披露与保密制度的立法实践及其对国际税收情报交换的影响。第三章通过对税收情报交换保密制度进行价值平衡，认为交换的税收情报应该和情报请求国国内取得的税收情报保密方式不一样，应该作为税收情报请求国国家级秘密进行保密，以保护纳税人权利。在此基础上，本章对国际税收情报交换保密制度的重建进行了探讨。第四章论述我国国际税收情报交换保密制度的设计与完善，主要从我国保密制度现状及完善两方面加以阐述。

关键词：国际税收；情报交换；保密制度

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ABSTRACT

As the global development of economy, many countries reduced tax rates to attract investments and pursue tax interests. The frequent movement of capital and the intellectuals caused a global issue which is many countries have to face the problem of tax evasion. So the cooperation of the international tax authorities becomes necessary and important. One of the most important and influential cooperations is the international exchange of tax information. The basic foundation of the international tax information exchange cooperation is the confidential system.

However, no matter in bilateral or in multilateral agreements on international tax, there is no concrete confidential system because of cultures differences among the countries. The principal of the confidential system on tax agreements showed its undevelopment of the international tax information exchange, which will also hinder its improvement. The confidential system in our country is far behind the international economic development. The article is a preliminary study on the confidential protection of tax information exchange.

The article is divided into four chapters.

Chapter 1 is a study on the background effect and development of the international tax information exchange. This chapter also focuses on the concept of tax information confidentiality and its effect.

Chapter 2 focuses on the legislative practice of Internal Information Disclosure and Confidentialty System and its influence on the international tax information exchange.

Chapter 3 studies value balance of the confidential system of the international tax information exchange. And author believes that the confidential protection of the tax information should be different from the request state's way. In order to protect taxpayers, the exchanged tax information should be protected as national confidentiality. In this foundation, the confidential system of the international tax information exchange should be reconstructed.

Chapter 4 designs the confidential system of the international tax information exchange in our country and its improvements, which focus on the situation of our confidential system and its development.

Key Words: international taxation; information exchange; confidential system

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